No. 2756 Registered No. N. E. 930.

TRIPURA GAZETTE

Published by Authority

EXTRAORDINARY ISSUE

Agartala, Thursday, December 26, 2019 A. D., Pausa 5, 1941 S. E.

PART--I-- Orders and Notifications by the Government of Tripura, The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2019(PART) Dated, Agartala, the **24th** December, 2019.

NOTIFICATION

In exercise of the powers conferred by section 164 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government hereby makes the following rules further to amend the Tripura State Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Tripura State Goods and Services Tax (Eighth Amendment) Rules, 2019.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Tripura State Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 48, after sub-rule (3), the following sub-rules shall be inserted, namely:-

"(4) The invoice shall be prepared by such class of registered persons as may be notified by the Government, on the recommendations of the Council, by including such particulars contained in **FORM GST INV-01** after obtaining an Invoice Reference Number by uploading information contained therein on the Common Goods and Services Tax Electronic Portal in such manner and subject to such conditions and restrictions as may be specified in the notification.

(5) Every invoice issued by a person to whom sub-rule (4) applies in any manner other than the manner specified in the said sub-rule shall not be treated as an invoice.

(6) The provisions of sub-rules (1) and (2) shall not apply to an invoice prepared in the manner specified in sub-rule (4).".

By order of the Governor,

24/12/19

(Nagesh Kumar B, IAS)
Joint Secretary
Government of Tripura
Finance Department

Note: The principal rules were published in the Tripura Gazette, Extraordinary Issue, *vide* notification No.F.1-11(91)-TAX/GST/2017, dated the 22nd June, 2017, published *vide* number 206, dated the 22nd June, 2017 and last amended vide notification No.F.1-11(91)-TAX/GST/2019(Part-III), dated the 22nd November, 2019, published vide number 2604, dated the 22nd November, 2019.

Printed at the Tripura Government Press, Agartala.